

**IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF GEORGIA  
ATLANTA DIVISION**

<b>ANGELICA IVANA MULDROW,</b>	)	
	)	
<b>Plaintiffs,</b>	)	
	)	
<b>v.</b>	)	<b>Civil Action No.</b>
	)	
<b>EZ E-FILE TAX PREPARERS, INC. and</b>	)	
<b>AJEENAH CRITTENDON,</b>	)	
	)	
<b>Defendants.</b>	)	

**MOTION FOR PRELIMINARY INJUNCTION**

Angelica Ivana Muldrow hereby files this motion for preliminary injunction against EZ E-File Tax Preparers, Inc. (hereafter, “EZ E-File”) and Ajeenah Crittendon (together, “Defendants”), as follows.

**DISCUSSION**

In January of 2021, Ms. Crittendon caused her tax business, EZ E-file, to issue an IRS Form 1099-MISC to Ms. Muldrow alleging “other income” paid to Ms. Muldrow in the amount of \$320,660.00 (hereafter, the “1099-MISC”). Exhibit A is a true and correct copy of the 1099-MISC, but has been redacted to protect the Taxpayer Identification Numbers (hereafter, “TINs”) of the Parties. Neither Defendant paid any sum of money, whatsoever, to Ms. Muldrow throughout the

entirety of the 2021 tax year. Defendants created and filed the 1099-MISC with the IRS for the sole purpose of harassing and injuring Ms. Muldrow.

The alleged, but plainly fraudulent, pretense which Defendants claim form the basis for the 1099-MISC is founded on the bizarre claim that Ms. Crittendon is entitled to payments of \$1,000.00 per hour for time spent in a legal dispute over the guardianship of Ms. Muldrow's mother (who also happens to be Ms. Crittendon's sister).<sup>1</sup> There is no lawful basis, whatsoever, for any portion of the alleged payments per the 1099-MISC. Defendants have not even raised a basis for the 1099-MISC that could be lawful.

Instead, on October 6, 2021, Ms. Crittendon expressly stated that the 1099-MISC would be issued as a result of the Parties dispute over Ms. Muldrow's mother. A Form 1099-MISC is a Federal Tax form, submitted to the IRS, and is paired with a Form 1120 or Form 1120S (in this case, depending upon whether EZ E-File is taxed as a C-Corporation or S-Corporation, respectively), and is therefore a sworn Federal document. The sworn averments made by Defendants are plainly untrue and the product of Defendants' punitive fraud.

Ms. Muldrow does not have an enormous amount of income and depends on her Federal and Georgia tax refunds for basic expenses. The extraordinary tax debt

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<sup>1</sup> Ms. Crittendon is Ms. Muldrow's aunt.

that Ms. Muldrow would be crippling to Ms. Muldrow, creating a baseless combined (Federal and Georgia) tax liability of at least \$120,000.00. Moreover, the mere filing of the 1099-MISC will likely result in difficulties with both the IRS and the Georgia Department of Revenue (hereafter, the “DOR”), which will render correction difficult to say the least.

A district court may grant injunctive relief if the movant shows the following: (1) substantial likelihood of success on the merits; (2) irreparable injury will be suffered unless the injunction issues; (3) the threatened injury to the movant outweighs whatever damage the proposed injunction may cause the opposing party; and (4) if issued, the injunction would not be adverse to the public interest. *McDonald’s Corp. v. Robertson*, 147 F.3d 1301, 1306 (11th Cir. 1998).

As a result of the fraudulent 1099-MISC, the IRS and/or DOR will levy Ms. Muldrow’s 2021 tax refund. Also as a result of the fraudulent 1099-MISC, the IRS and DOR will assess income taxes against Ms. Muldrow in excess of \$120,000.00. Allowing the 1099-MISC to go uncorrected will cause Ms. Muldrow to suffer irreparable harm.

Ordering Defendants to correct (to report \$0.00 amount of income paid) will not result in any harm to Defendants. The greatest potential harm that Defendants could suffer would be that Defendants would not enjoy the tax benefits for the

expense related to their fraudulent 1099-MISC, which is not particularly damaging, as doing so would cause Defendants to criminally violate 18 U.S.C. § 287.

Ms. Muldrow is certain to prevail on the merits against Defendants. No element of this matter has any meaningful impact on the public interest, and therefore, granting the sought-after injunction will not disserve the public interest. An interlocutory preliminary injunction ordering Defendants requiring Defendants to correct the 1099-MISC to reflect \$0.00 of payments made to Ms. Muldrow and to file said corrected 1099-MISC with the IRS is warranted.

Respectfully submitted, this 9th day of February, 2022.

FGP LAW, LLC

/s/ Frank G. Podesta

Frank G. Podesta

GA Bar No. 496530

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*Attorneys for Ms. Muldrow*

# Exhibit A

021320

C794 1of1 T66 B127 P2  
ANGELICA MULDROW  
3748 SYCAMORE BND  
DECATUR, GA 30034-4934


☐ CORRECTED (if checked)

OMB No. 1545-0115

**2021**

Form 1099-MISC

### Miscellaneous Information

Copy B  
For Recipient

This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. <b>EZ E-FILE TAX PREPARERS, INC</b> 1850 2ND STREET LIVERMORE, CA 94550 (925) 960-1450		1 Rents \$	2 Royalties \$	<b>2021</b> Form 1099-MISC Miscellaneous Information Copy B For Recipient  This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
PAYER'S TIN [REDACTED] RECIPIENT'S TIN [REDACTED]		3 Other income \$ 320,660.00	4 Federal income tax withheld \$	
RECIPIENT'S name <b>ANGELICA MULDROW</b> 3748 SYCAMORE BND DECATUR, GA 30034-4934		5 Fishing boat proceeds \$	6 Medical and health care payments \$	
Account number (see instructions) AUTOID - 1E7595		7 Payer made direct sales totaling \$5,000 or more of consumer products to recipient for resale <input type="checkbox"/>	8 Substitute payments in lieu of dividends or interest \$	
FATCA filing requirement <input type="checkbox"/>		9 Crop insurance proceeds \$	10 Gross proceeds paid to an attorney \$	
		11 Fish purchased for resale \$	12 Section 408A deferrals \$	
		13 Excess golden parachute payments \$	14 Nonqualified deferred compensation \$	
		15 State tax withheld \$	16 State/Payer's state no. \$	
		17 State income \$		

Form 1099-MISC

(keep for your records)

www.irs.gov/Form1099MISC

Department of the Treasury - Internal Revenue Service

### Instructions for Recipient - 1099-MISC (2021)

**Recipient's taxpayer identification number (TIN).** For your protection, this form may show only the last four digits of your social security number (SSN); individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN). However, the payer has reported your complete TIN to the IRS.

**Account number.** May show an account or other unique number the payer assigned to distinguish your account.

**FATCA filing requirement.** If the FATCA filing requirement box is checked, the payer is reporting on this Form 1099 to satisfy its account reporting requirement under chapter 4 of the Internal Revenue Code. You may also have a filing requirement. See the Instructions for Form 8938.

**Amounts shown may be subject to self-employment (SE) tax.** Individuals should see the Instructions for Schedule SE (Form 1040), Corporations, fiduciaries, or partnerships must report the amounts on the appropriate line of their tax returns.

**Form 1099-MISC incorrect?** If this form is incorrect or has been issued in error, contact the payer. If you cannot get this form corrected, attach an explanation to your tax return and report your information correctly.

**Box 1.** Report rents from real estate on Schedule E (Form 1040). However, report rents on Schedule C (Form 1040) if you provided significant services to the tenant, sold real estate as a business, or rented personal property as a business. See Pub. 527.

**Box 2.** Report royalties from oil, gas, or mineral properties; copyrights; and patents on Schedule E (Form 1040). However, report payments for a working interest as explained in the Schedule E (Form 1040) instructions. For royalties on timber, coal, and iron ore, see Pub. 544.

**Box 3.** Generally, report this amount on the "Other income" line of Schedule 1 (Form 1040) and identify the payment. The amount shown may be payments received as the beneficiary of a deceased employee, prizes, awards, taxable damages, Indian gaming profits, or other taxable income. See Pub. 525. If it is trade or business income, report this amount on Schedule C or F (Form 1040).

**Box 4.** Shows backup withholding or withholding on Indian gaming profits. Generally, a payer must backup withhold if you did not furnish your TIN. See Form W-9 and Pub. 505 for more information. Report this amount on your income tax return as tax withheld.

**Box 5.** Shows the amount paid to a fishing boat crew member who is considered by the operator to be self-employed. Self-employed individuals must report this amount on Schedule C (Form 1040). See Pub. 334.

**Box 6.** For individuals, report on Schedule C (Form 1040).

**Box 7.** If checked, consumer products totaling \$5,000 or more were sold to you for resale, on a buy-sell, a deposit-commission, or other basis. Generally, report any income from your sale of these products on Schedule C (Form 1040).

**Box 8.** Shows substitute payments in lieu of dividends or tax-exempt interest received by your broker on your behalf as a result of a loan of your securities. Report on the "Other income" line of Schedule 1 (Form 1040).

**Box 9.** Report this amount on Schedule F (Form 1040).

**Box 10.** Shows gross proceeds paid to an attorney in connection with legal services. Report only the taxable part as income on your return.

**Box 11.** Shows the amount paid for the purchase of fish for resale from any person engaged in the trade or business of catching fish. See the instructions for your tax return for reporting this income.

**Box 12.** May show current year deferrals as a nonemployee under a nonqualified deferred compensation (NQDC) plan that is subject to the requirements of section 409A plus any earnings on current and prior year deferrals.

**Box 13.** Shows your total compensation of excess golden parachute payments subject to a 20% excise tax. See your tax return instructions for where to report.

**Box 14.** Shows income as a nonemployee under an NQDC plan that does not meet the requirements of section 409A. Any amount included in box 12 that is currently taxable is also included in this box. Report this amount as income on your tax return. This income is also subject to a substantial additional tax to be reported on Form 1040, 1040-SR, or 1040-NR. See the instructions for your tax return.

**Boxes 15-17.** Show state or local income tax withheld from the payments.

**Future developments.** For the latest information about developments related to Form 1099-MISC and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/Form1099MISC](http://www.irs.gov/Form1099MISC).

**Free File.** Go to [www.irs.gov/FreeFile](http://www.irs.gov/FreeFile) to see if you qualify for no-cost online federal tax preparation, e-filing, and direct deposit or payment options.

☐ CORRECTED (if checked)

OMB No. 1545-0115

**2021**

Form 1099-MISC

### Miscellaneous Information

Copy 2

To be filed with  
recipient's state  
income tax return,  
when required.

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Department of the Treasury - Internal Revenue Service